



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION I

J.F. KENNEDY FEDERAL BUILDING, BOSTON, MASSACHUSETTS 02203-2211

Superfund Records Center
SITE: Naaworski
BREAK: 119
OTHER: 482532

URGENT LEGAL MATTER -- PROMPT REPLY NECESSARY
CERTIFIED MAIL: RETURN RECEIPT REQUESTED

MAR 6 1989



SDMS DocID

482532

Benjamin Rosenberg
Ross & Roberts, Inc.
1299 W. Broad Street
Stratford, Connecticut 06497

Re: Information Request pertaining to Ross & Roberts, Inc. and
Ross & Roberts Holding Corporation, Yaworski Site,
Canterbury, Connecticut

Dear Mr. Rosenberg:

This letter contains an information request concerning Ross & Roberts, Inc. and Ross & Roberts Holding Corporation's financial capabilities to respond to their liability in connection with the Yaworski Lagoon site (site) in Canterbury Township, Connecticut. As long as your response addresses each and every question in relation to these persons, a single unified response to the information request would be acceptable if that is most convenient to you.

REQUEST FOR INFORMATION

The United States Environmental Protection Agency ("EPA") has documented the release or threatened release of hazardous substances, pollutants, and contaminants at the site. EPA has spent and is considering spending public funds on actions to investigate and control such releases or threatened releases at the site. Unless EPA determines that a responsible party will properly perform such actions, EPA will itself perform these actions pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 42 U.S.C. §§ 9601 et seq.

Under Section 106(a) of CERCLA, Section 107(a) of CERCLA, Section 7003 of the Resource Conservation and Recovery Act (RCRA), 42 U.S.C. § 6973, and other laws, responsible parties may be obligated to implement relief actions deemed necessary by EPA to protect the public health, welfare or environment and may be liable for all costs incurred by the government in responding to any release or threatened release at the site. Such costs may include, but are not limited to, expenditures for investigation, planning, clean-up and enforcement activities. Responsible parties under CERCLA include current and former owners and operators of the site as well as persons who arranged for

1101716

Yaworski site Information Request
Page 2

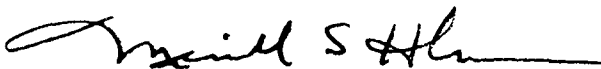
disposal of hazardous substances found at the site, and persons who accepted hazardous substances for transport to the site. EPA is continuing to investigate the disposal of hazardous wastes and substances at the site and the ability of responsible parties to pay for or perform the cleanup at the site.

Pursuant to the authority of Section 3007 of RCRA, 42 U.S.C. § 6927, and Section 104 of CERCLA, 42 U.S.C. § 9604, you are hereby requested to respond to the Information Request Addendum attached with this letter on the basis of all documents in the possession, custody or control of your clients, or the possession, custody, or control of former or current employees, agents, servants or attorneys of your clients that relate in any way to the information you provide. You are also requested to provide copies of all such documents.

Failure to respond to each and every request within fourteen (14) days of receipt of this letter, or to adequately justify such failure to respond, may result in enforcement action by EPA pursuant to Section 104 of CERCLA, 42 U.S.C. § 9604, and Section 3008 of RCRA, 42 U.S.C. § 6928, under which EPA may seek the imposition of penalties of up to \$25,000 for each day of continued noncompliance.

The factual and legal discussions in this letter are intended solely to provide notice and information, and such discussions are not to be construed as a final agency position on any matter set forth herein. Due to the seriousness of the environmental and legal problems posed by conditions at the site, EPA urges that immediate attention and a prompt response be given to this letter.

Sincerely,



Merrill S. Hohman, Director
Waste Management Division

cc: Jeremy M. Firestone, Office of Regional Counsel, Region I
John Gallagher, Waste Management Division, Region I
Bruce Diamond, Director, Office of Waste Programs
Enforcement
Thomas Adams, Jr., Assistant Administrator, Office of
Enforcement and Compliance Monitoring

1101711

INFORMATION REQUEST ADDENDUM

Re: The Yaworski Site in Canterbury Township, Connecticut.

Pursuant to the authority of Section 3007 of RCRA, 42 U.S.C. § 6927, and Section 104 of CERCLA, 42 U.S.C. § 9604, you are hereby requested to respond to the Information Requests set forth herein on the basis of all documents in the possession, custody or control of the respondent, or in the possession, custody, or control of former or current employees, agents, servants or attorneys of the respondent which relate in any way to the information you provide. You are also requested to provide copies of all such documents.

Failure to respond to each and every request in this Information Request Addendum within thirty (30) days of receipt of the letter which this Addendum accompanies, or to adequately justify such failure to respond, may result in enforcement action by EPA pursuant to Section 104 of CERCLA, 42 U.S.C. § 9604, and Section 3008 of RCRA, 42 U.S.C. § 6928, under which EPA may seek the imposition of penalties of up to \$25,000 for each day of continued non-compliance.

All responses to this Information Request should be sent to:

Jeremy M. Firestone, Esq.
EPA Office of Regional Counsel
JFK Building, Room 2203
Boston, Massachusetts 02203

PRELIMINARY STATEMENTS AND DEFINITIONS

1. All terms not defined herein shall have their ordinary meaning unless such terms are defined in CERCLA or RCRA.
2. The term "you" or "Respondents" shall mean Ross & Roberts, Inc. or Ross & Roberts Holding Corporation.
3. Words in the masculine shall be construed in the feminine, and vice versa, and words in the singular shall be construed in the plural, and vice versa, where appropriate in the context of a particular question or questions.
4. The terms "and" and "or" shall be construed either disjunctively or conjunctively as necessary to bring within the scope of this Information Request any information which might otherwise be construed to be outside their scope.

11C1712

5. The term "person" as used herein includes, in the plural as well as the singular, any natural person, firm, unincorporated association, partnership, corporation, trust, trustee or other entity, unless the context indicates otherwise.
6. The terms the "Site" or the "Facility" shall mean and include the Advanced Laboratories, Inc. property at or about One Allen Street, in Springfield, MA.
7. The term "hazardous substance" shall have the same definition as that contained in section 101(14) of CERCLA and includes any mixtures of such hazardous substances with any other substances including petroleum products.
8. The terms "pollutant" or "contaminant" shall have the same definition as that contained in section 101(33) of CERCLA and include any mixtures of such pollutants or contaminants with any other substances including petroleum products.
9. The term "hazardous waste" shall have the same definition as that contained in section 1004(5) of RCRA.
10. The term "solid waste" shall have the same definition as that contained in section 1004(27) of RCRA.
11. The term "material" shall mean and include any and all goods, objects, substances, and matter of any kind, including but not limited to all hazardous substances, pollutants and contaminants, hazardous wastes and solid wastes, as defined above.
12. The term "hazardous material" shall mean all hazardous substances, pollutants or contaminants, and hazardous wastes as defined above.
13. The term "non-hazardous material" shall mean all material as defined above excluding hazardous substances, pollutants or contaminants, and hazardous waste.
14. The term "release" has the same definition as that contained in section 101(22) of CERCLA, 42 U.S.C. section 9601(22) and includes any spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, dumping or disposing into the environment including the abandonment or discharging of barrels, containers and other closed receptacles containing any hazardous substance or pollutant or contaminant.
15. The term "arrangement" means every separate contract or other agreement between two or more persons.

Yaworski Site Information Request Addendum
Page 3

16. The terms "transaction" or "transact" mean any sale, transfer, giving, delivery, change in ownership or change in possession.

17. The term "asset" as used herein includes without limitation the following: real estate, buildings or other improvements to real estate, equipment, vehicles, furniture, inventory, supplies, customer lists, accounts receivable, interests in insurance policies, interests in partnerships, corporations and unincorporated entities, securities, patents, other tangible as well as intangible property, and any and all other property of every kind and nature. An "asset" includes all real or personal, tangible or intangible, legal or equitable, property which can be made available for or can be appropriated to payment of debts.

18. The term "property interest" shall mean any interest in property including, but not limited to, ownership interest, interest in the rental of property, interest in a corporation that owns or rents or owned or rented property and interest as either the trustee or beneficiary of a trust that owns or rents or owned or rented property.

19. The term "close corporation" as used herein refers to any corporation in which the directors and officers have the power to fill vacancies in their own number, without allowing the general body of stockholders any choice or vote in their election; any corporation in which the stock of such corporation is held in few hands, and which common stock is not frequently bought or sold; or any corporation in which the management and ownership are substantially identical to the extent that it is unrealistic to believe that the judgment of directors will be independent of that of stockholders.

20. Unless otherwise indicated, each Question is to be answered for the period of January 1, 1950, to the present time.

21. The term "identify" means, with respect to a natural person, to set forth his or her full name, present or last known business and residence address, his or her employer, the position or positions held with that employer and a description of the job responsibilities of such person.

22. The term "identify" means, with respect to a corporation, partnership, business trust or other association or business entity (including a sole proprietorship): set forth its full name, address, legal form (e.g. corporation, partnership, trust, etc.) principal place of business, state and county of incorporation or organization, if any, and a brief description of its business.

1101714

Yaworski Site Information Request Addendum
Page 4

23. The term "identify" means, with respect to a document, to provide its customary business description, its date, its number if any, the identity of the author, addressor, addressee and/or recipient, and the substance or the subject matter.

24. The terms "document" and "documents" shall include writings of any kind, formal or informal, whether or not wholly or partially in handwriting (including by way of illustration and not by way of limitation), any invoice, receipt, endorsement, check, bank draft, cancelled check, deposit slip, withdrawal slip, order, correspondence, record book, minutes, memorandum of telephone and other conversations including meetings, agreements and the like, diary, calendar, desk pad, scrapbook, notebook, bulletin, circular, form, pamphlet, statement, journal, postcard, letter, telegram, telex, report, notice, message, analysis, comparison, graph, chart, interoffice or intraoffice communications, photostat or other copy of any documents, microfilm or other film record, any photograph, sound recording on any type of device, any punch card, disc or disc pack; any tape or other type of memory generally associated with computers and data processing (together with the programming instructions and other written material necessary to use such punch card, disc, or disc pack, tape or other type of memory and together with printouts of such punch card, disc, or disc pack, tape or other type of memory); including (a) every copy of each document which is not an exact duplicate of a document which is produced, (b) every copy which has any writing, figure or notation, annotation or the like of it, (c) drafts, (d) attachments to or enclosures with any document, and (e) every document referred to in any other document.

25. A separate response must be made to each of the Questions set forth in this Information Request. Precede each answer with the number of the Question to which it corresponds. Each and every question set forth below must be answered in full. If any of the following questions cannot be answered in full, then you should answer the question to the extent possible, specifying each reason for your inability to answer the remainder and stating whatever information or knowledge you have concerning the unanswered portion. In answering each question, furnish such information as is available to you regardless of whether or not it is based upon personal knowledge or records of respondent, its agents or representatives, or from others or others' records, regardless of source. You are under a continuing obligation to immediately provide EPA with new or more complete information pertaining to the following questions as that information becomes available to you.

1101715

Yaworski Site Information Request Addendum
Page 5

26. Where specific information has not been memorialized in any document, but is nonetheless responsive to a Question, you must respond to the Question with a written response.

27. This Information Request is not subject to the approval requirements of the Paperwork Reduction Act of 1980, 44 U.S.C. §§ 3501 et seq.

28. The information requested herein must be provided notwithstanding its possible characterization as confidential information or trade secrets. You may, if you desire, assert a business confidentiality claim covering part or all of the information requested pursuant to Sections 104(e)(7)(E) and (F) of CERCLA, 42 U.S.C. § 9604(e)(7)(E) and (F), and 40 C.F.R. § 2.203(b), by attaching to such information at the time it is submitted, a cover sheet, stamped or typed legend, or other suitable form of notice employing language such as "trade secret," or "proprietary" or "company confidential." Information covered by such a claim will be disclosed by EPA only to the extent, and only by means of the procedures set forth in 40 C.F.R. Part 2, Subpart B. If no such claim accompanies the information when it is received by EPA, it may be made available to the public by EPA without further notice to you. You should read the above cited provisions and regulations carefully before asserting a business confidentiality claim, since certain categories of information are not properly the subject of such a claim.

29. Information which you submit in response to this Information Request may be disclosed by EPA to authorized representatives of the United States, pursuant to 40 C.F.R. § 2.310(h), 50 Federal Register 51663 (December 18, 1985), notwithstanding your assertion that all or part of it is confidential business information. Please be advised that EPA may disclose all responses to this Information Request to a contractor, which EPA may retain on this matter to organize and analyze the information contained in these Information Request responses. If you are submitting information which you assert is entitled to treatment as confidential business information, you may comment on this intended disclosure within 10 days of receiving this Information Request. EPA intends to disclose all information submitted in response to this Information Request to the Office of the Connecticut Attorney General and to the Connecticut Department of Environmental Protection. These disclosures will be made pursuant to 40 C.F.R. § 2.310(h)(3), 50 Federal Register 51663 (December 18, 1985).

1101716

INFORMATION REQUESTS

1. Identify the Respondent and each and every person answering these Requests on behalf of the Respondent.

2. For each and every Request contained herein, identify all persons consulted in the preparation of the answer to that Request.

3. For each and every Request contained herein, identify all documents consulted, examined or referred to in the preparation of the answer and provide true and accurate copies of all such documents.

4. If you have a reason to believe that there may be persons able to provide a more detailed or complete response to any Request contained herein or who may be able to provide additional responsive documents, identify such persons and the additional information or documents that they may have.

5. Identify all persons, including Respondent's employees, agents, attorneys, contractors, and representatives, who you know, believe, or suspect have knowledge, information, or documents concerning the generation, use, purchase, treatment, storage, disposal or other handling of materials at, or transportation of materials to, the Yaworski Lagoon Site, or the ownership or operation of the Yaworski Lagoon Site, and for each person identified describe the knowledge, information, or documents he or she has or is believed to have.

6. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon the ownership or operation of the Yaworski Lagoon Site at any time.

7. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon the use, treatment, storage, disposal, or other handling of materials at the Yaworski Lagoon Site.

8. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon the transportation of materials to the Yaworski Lagoon Site.

9. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon the generation, use, purchase, treatment, storage, disposal or other handling of materials that were transported directly or indirectly, including any transshipment through Pervel Industries, to the Yaworski Lagoon Site.

1101717

10. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon the identities of any and all persons who caused or contributed to the use, treatment, storage, disposal, or other handling of materials at the Yaworski Lagoon Site.

11. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon the identities of any and all persons who caused or contributed to the transportation of materials to the Yaworski Lagoon Site.

12. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon the identities of any and all persons who caused or contributed to the generation, use, purchase, treatment, storage, disposal or other handling of materials that were transported directly or indirectly to the Yaworski Lagoon Site.

13. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon any and all arrangements between any persons for disposal, or transportation for disposal, of materials at or to the Yaworski Lagoon Site.

14. Produce all documents that in any way relate or pertain to, evidence, or have any bearing upon any and all arrangements between any person and any one or more of:

- a. Pervel Industries, Inc.
- b. Ross and Roberts, Inc.
- c. Yaworski, Inc.
- d. James Yaworski, Sr. Inc.
- e. Rapid Transit Truck & Terminal
- f. Bemis Company, Inc.

15. State whether any documents requested herein have been transferred voluntarily or involuntarily to others or have been otherwise disposed of. If the answer is "yes," identify each such document, identify the person to whom it was transferred, describe the circumstances surrounding such transfer or other disposition, and state the date or approximate date of such transfer or other disposition.

1101718

16. If you have reason to believe that there may be persons able to provide a more detailed or complete response to any request contained herein or who may be able to provide additional responsive documents, identify such persons and the additional information or documents that they may have.

17. Describe the acts or omissions of any persons other than your employees, agents, or those persons with whom you had a contractual relationship, which may have caused the release or threat of release of hazardous substances at the Site. In addition:

- a. Identify such persons;
- b. Identify any damages relating to or resulting from such act or omissions;
- c. Describe all precautions you took against foreseeable acts or omissions of any such third parties. Include the consequences that could foreseeably result from any such acts or omissions; and
- d. Describe the care you exercised with respect to the hazardous substances found at the Site.

18. Identify all persons, including you and Rapid Transit Truck & Terminal, who may have accepted materials for transport for disposal or treatment at the Site or any transshipment site, including Pervel Industries' Plainfield, CT facility. Such persons will hereinafter be referred to as "Transporters." For each such Transporter, further identify:

- a. In general terms, the nature and quantity of all non-hazardous materials that they accepted for transportation to the Site.
- b. The nature of the hazardous materials accepted by the Transporters including the chemical content, characteristics, and physical state (e.g., solid, liquid).
- c. The persons from whom the Transporters accepted hazardous materials.
- d. Every date on which the Transporters transported the hazardous materials to the Site.
- e. The owners of the hazardous materials that were accepted for transportation by the Transporters.

1101719

Yaworski Site Information Request Addendum
Page 9

f. The quantity (weight and volume) of hazardous materials brought by each Transporter to the Site.

g. All tests, analyses, analytical results and manifests concerning each hazardous material accepted for transportation to the Site.

h. The precise locations at the Site to which each hazardous material was transported.

i. Who selected the location to which the Transporter would take each hazardous material.

j. Who selected the Site as the location to which the Transporter would take each hazardous material.

k. The amount paid to each Transporter for accepting the hazardous materials for transportation, the method of payment, and the identity of the persons who paid each Transporter.

l. Where the persons identified in i., above, intended to have such hazardous materials transported and all evidence of their intent.

m. All sites at which such hazardous materials were transshipped through, or were stored or held at, prior to their final treatment or disposal, including Pervel Industries, Inc.

n. What was done to the hazardous materials after they were transported to the Site.

o. The final disposition of each of the hazardous materials brought to the Site.

p. The measures taken by you to determine what the Transporters would actually do with the hazardous materials they accepted for transportation.

q. The markings on, type and number of containers in which the hazardous materials were contained when they were accepted by the Transporters and when they were left at the Site.

19. Are you aware of any occurrences of unauthorized disposal e.g., when the lagoon was closed or through an unauthorized entrance. If so, describe nature, quantity and location of such disposal, as well as the transporter responsible.

1101700

20. Identify all persons, including you, who may have arranged for disposal or treatment or arranged for transportation for disposal or treatment of materials at or to the Site or any transshipment site, including Pervel Industries' Plainfield, CT facility. Such persons will hereinafter be referred to as "Generators." In addition, identify:

a. The persons with whom the Generators made such arrangements.

b. Every date on which each Generator made such arrangements.

c. The nature, including the chemical content, characteristics, physical state (e.g., solid, liquid) and quantity (volume and weight) of all hazardous materials involved in each such arrangement.

d. In general terms, the nature and quantity of the non-hazardous materials involved in each such arrangement.

e. The owner of the hazardous materials involved in each such arrangement.

f. All tests, analyses, analytical results or manifests concerning each hazardous material involved in such transactions.

g. The precise locations at which each hazardous material involved in such transactions actually was disposed or treated.

h. Who selected the location to which the hazardous materials were to be disposed or treated.

i. Who selected the Site as the location at which hazardous materials were to be disposed or treated.

j. The amount paid in connection with each such arrangement, the method of payment, and the identity of the persons involved in each arrangement.

k. Where the persons identified in h., above, intended to have the hazardous materials involved in each arrangement treated or disposed and all evidence of their intent.

l. All intermediate sites, including Pervel Industries, Inc., to which the hazardous materials involved in each arrangement were transshipped, or at which they were stored or held, any time prior to final treatment or disposal.

1101721

Yaworski Site Information Request Addendum
Page 11

m. What was done to the hazardous materials once they were brought to the Site.

n. The final disposition of each of the hazardous materials involved in each arrangement.

o. The measures taken by you to determine how and where treatment or disposal of the hazardous materials involved in each arrangement would actually take place.

p. The markings on and type, condition and number of containers in which the hazardous materials were contained when they were stored, disposed, treated, or transported for disposal or treatment.

21. Identify the EPA RCRA identification number of Respondents.

22. State each Respondent's total net worth. List all assets and all outstanding debts and other liabilities, and identify the value of all assets, liabilities and debts.

23. Identify all stockholders, and any other persons who hold any other type of ownership interest in Respondents and the number, type, and value of the shares owned. In addition;

a. Indicate the dates on which each ownership interest so identified was acquired or transferred.

b. List all assets, including any subsidiaries, and all outstanding debts and liabilities.

c. State what percentage of the total assets your interest represents.

d. Indicate the size of the dividend or any other distribution of profits or revenues issued each year to the beneficial owners, partners, stockholders, trustees, principles or any other persons who hold any other type of ownership interest from January 1, 1950 to date.

e. Identify all officers and directors of each Respondent from January 1, 1950, to date and the term of their service.

f. Identify the state of incorporation, the date of incorporation, and the name and address of the registered agent.

24. Identify all liability insurance policies held by Respondents from January 1, 1950 until December 31, 1984. In

1101722

identifying such policies provide complete copies of all policies so identified and state:

- a. the name and address of each insurer and each insured party;
- b. the amount of coverage provided;
- c. the dates upon which the policy commenced and upon which it expires or expired;
- d. whether or not such policy contains a "pollution exclusion" clause;
- e. whether or not the policy covers sudden, nonsudden, or both types of accident; and
- f. the provision or provisions of each such policy that covers or may be construed to cover costs of response, cleanup actions or property damage resulting from the disposal of hazardous substances and/or property damage resulting from the disposal of hazardous substances, pollutants or contaminants, or hazardous wastes at the Yaworski site.

25. For the three (3) most recent years, state the income and depreciation of each Respondent.

26. For the three (3) most recent years, state the income expense and the income tax rate of each Respondent.

27. Provide copies of federal income tax returns of each Respondent for the five (5) most recent years.

28. Describe fully and completely the relationship between Pervel Industries, Inc., Bemis Company, Inc., Ross & Roberts, Inc. & Ross & Roberts Holding Corporation, including:

- a. the type of agreement between the companies (i.e. corporate merger, consolidation, sale of assets, stock transfer, creation of a subsidiary);
- b. a description of the business practices before and after the sale of Ross & Roberts, Inc. by Pervel Industries;
- c. the date of acquisition;
- d. the names of the CEO, officers, directors, managers, supervisors, employees, and stockholders before and after the sale of Ross & Roberts, Inc. by Pervel Industries

e. the role or Respondents, past and present, with respect to Pervel Industries, Inc.;

f. the relationship between Ross and Roberts, Inc. and Ross and Roberts Holding Corporation;

g. Identify how the sale of Ross and Roberts, Inc. came about and provide corporate documents supporting this information;

h. Identify each person responsible in any way for managing any business identified in your response to this question. Specify each person's responsibilities and the time period each such person performed these responsibilities.

29. Describe in detail, by use of both narrative and diagrams, the business and organizational structure, dealings and relationship between the Ross & Roberts, Inc., Ross and Roberts Holding Corporation, Pervel Industries, Inc., and Bemis Company, Inc., and each of their affiliates, predecessors, successors and corporate promoters from 1950 to the present.

30. With respect to the relationships between the Respondents, state the following:

a. the owner(s) of stock of each parent or subsidiary corporation, the dates, such stock was acquired or sold and the owner(s)' relationship with each of the corporations;

b. whether any of the officers, employees or directors of these corporations hold or have held portions with any other corporation or entity and the identities of said persons and entities and the dates involved;

c. whether Ross and Roberts, Inc. obtained or obtains financing from Ross and Roberts Holding Corporation, or any other entity and, if so, the identity of the provider of financing, the nature (in detail) of that financing and the dates involved;

d. the circumstances of the incorporation of the Respondents;

e. the nature and extent of the capitalization of Ross and Roberts, Inc.;

f. how Ross and Roberts, Inc.'s expenses, salaries and other costs are paid, whether by Ross and Roberts Holding Corporation or by any other person or entity, and the circumstances and dates in each instance;

1101724

Yaworski Site Information Request Addendum
Page 14

g. the extent to which the Respondents have business dealings with each other involving products or services of those entities. Describe those business dealings and the products and/or services in detail;

h. how Respondents are described in the internal papers and public filings of any and all corporations or entities which have an interest in any of the corporations;

i. the extent to which Ross and Roberts Holding Corporation makes use of or has made use of the property of Ross and Roberts, Inc. Describe in detail and with dates;

j. the extent to which the officers, executives and employees of Ross and Roberts, Inc. accepts guidance or takes direction from Ross and Roberts Holding Corporation, and, in each and every instance, the circumstances, nature and dates when this occurred;

k. the nature and extent of any and all formal legal requirements imposed on Ross and Roberts, Inc. (e.g. board meetings or other meetings, tax filings, state or federal regulatory or reporting requirements, etc.) and the extent to which they have complied with these requirements during each year of its existence.

31. Describe in detail the present financial condition of the Respondents.

32. Identify all subsidiaries and parent corporations of the Respondents.

P 127 101 691

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1984-446-014

PS Form 3800, Feb. 1982

Sent to Benjamin Rosenberg	
Street and No. Ross & Roberts	
P.O., State and ZIP Code 1299 W. Broad St	
Postage	\$
Stratford, CT 06497	
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return receipt showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date 3/6/84 01709	

**STICK POSTAGE STAMPS TO ARTICLE TO COVER FIRST-CLASS POSTAGE,
CERTIFIED MAIL FEE, AND CHARGES FOR ANY SELECTED OPTIONAL SERVICES. (see front)**

1. If you want this receipt postmarked, stick the gummed stub on the left portion of the address side of the article leaving the receipt attached and present the article at a post office service window or hand it to your rural carrier. (no extra charge)
2. If you do not want this receipt postmarked, stick the gummed stub on the left portion of the address side of the article, date, detach and retain the receipt, and mail the article.
3. If you want a return receipt, write the certified mail number and your name and address on a return receipt card, Form 3811, and attach it to the front of the article by means of the gummed ends if space permits. Otherwise, affix to back of article. Endorse front of article. **RETURN RECEIPT REQUESTED** adjacent to the number.
4. If you want delivery restricted to the addressee, or to an authorized agent of the addressee, endorse **RESTRICTED DELIVERY** on the front of the article.
5. Enter fees for the services requested in the appropriate spaces on the front of this receipt. If return receipt is requested, check the applicable blocks in item 1 of Form 3811.
6. Save this receipt and present it if you make inquiry.